



Commonwealth of Virginia

Walter J. Kucharski, Auditor

**Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218**

December 30, 2009

The Honorable Susan L. Whitlock
Chief Judge
County of Albemarle Juvenile and Domestic Relations Court
P. O. Box 452
Louisa, VA 23093-0452

Audit Period: July 1, 2008 thru June 30, 2009
Court System: County of Albemarle
Judicial District: Sixteenth

We are performing a statewide audit of the Juvenile and Domestic Relations Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

Properly Approve Timesheets

The Judge does not review or approve the Clerk's semi-monthly timesheets or annual leave. Instead, the Clerk completes and approves her own timesheet. Section 2102.3 of the Human Resources Policy Manual requires the supervising Judge to approve the Clerk's timesheet and any leave taken.

A separation of duties between preparing and approving timesheets is an essential internal control. Allowing someone to prepare and approve their own timesheet can lead to errors and potential abuse. We recommend the supervising Judge immediately begin reviewing and approving the Clerk's

Improve System Security

The Clerk did not remove a retired employee from the CAIS System Access. The Clerk of the Court has responsibility for maintenance and security of all individuals having access to the court's automated systems as set forth in the District Financial Management System User's Guide, Appendix D, and the Juvenile and Domestic Relations District Court Case Management System User's Guide, Chapter 1. It is very important that the Clerk remove access to these systems, when anyone retires or terminates.

The Honorable Susan L. Whitlock, Chief Judge
December 30, 2009
Page Two

Improve Accounts Receivable Management

The Clerk did not utilize the Integrated Revenue Management System (JRMS) in accordance with Section 58.1-520 of the Code of Virginia. This could result in a loss of revenue to the Commonwealth and locality. The Clerk should immediately follow all procedures for properly handling tax set off accounts to collect delinquent debts owed to the court.

Properly Review and Retain Court Appointed Attorney Documents

The Clerk did not properly review and retain the List of Allowances (form DC-40), Application, and Authorization for Waiver Fee Cap (form DC-40(A) and the required Attorney Timesheet per section 19.2-163 et.al. of the Code of Virginia. Auditor tested 49 cases and noted the following errors:

- In one case, the Chief Judge did not approve a request for additional compensation above the supplemental statutory waiver resulting in an overpayment by the Commonwealth of \$487.50;
- In two cases, there was no Waiver Fee Cap request, although the attorney requested a waiver of \$240.00, but we could not verify the amount claimed on the DC-40, without the waiver request;
- In two cases, there was only one Application for waiver amount of \$690.00, when the Supreme Court procedures require an Application for each case; and
- In five cases, there was no Attorney timesheet for fees totaling \$757.50.

We recommend the Clerk review and retain all required paperwork pertaining to Court Appointed Attorneys.

Properly Assess Court Costs

The Clerk did not properly assess Court Appointed Attorney Fees for a Juvenile Case as instructed in the Juvenile and Domestic Relations District Court Case Management System User's Guide, Chapter 2. Auditor tested 20 cases and noted the following:

In three cases, the Clerk assessed \$120.00 in Court Appointed Attorney fees to a juvenile, resulting in a \$360.00 overcharge to the defendants. Juveniles should not be assessed these fees as required by Section 16.2-267 of the Code of Virginia.

The Honorable Susan L. Whitlock, Chief Judge
December 30, 2009
Page Three

We recommend the Clerk work with the Office of the Executive Secretary to receive training in these billing practices, in the assessment of court costs and updating the Financial Management System.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable Edward DeJ. Berry, Judge
The Honorable Dwight D. Johnson, Judge
The Honorable Frank W. Sommerville, Judge
Jody Ann Shelley, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia